

# **Exhibit 45, Part 9**



## Claim to Relief from Danish Dividend Tax

 In my capacity as beneficial owner On behalf of the beneficial ownerClaim is made for refund of Danish dividend tax, in total DKK: 2141783.64Beneficial  
OwnerFull name  
**RJM Capital Pension Plan**

Full address

1010 Fifth Avenue - Suite 1D, New York  
NY 10028  
USAE-mail  
[clientservices@goalgroup.com](mailto:clientservices@goalgroup.com)Signature  
Beneficial owner/applicant

*If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed*

As documentation is enclosed dividend advice(s), number:

1

(This documentation is obligatory)

Financial  
institution

The amount is requested to be paid to:

Name and address  
Goal TaxBack Ltd  
NatWest Bank  
High Street Branch Croydon

34015159

Reg. no.

Account no.

SWIFT

NWBKGB2L

IBAN GB88NWBK60730134015159

BLZ.

IBAN

On reclaim please quote: 000 DK 141

Certification  
of the compe-  
tent authorityIt is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and **U.S.A.**

Date

Official stamp and signature

2010.07.18 (nr. U 206)

When signed to be forwarded to:

Skattecenter Høje-Taastrup  
Postboks 60  
DK-2630 Taastrup

06.003 ENG

SKAT Fredensborg

Bilag nr. 219-A-091



Solo Capital

10 Exchange Square,  
Primrose Street, London, EC2A 2EN

## DIVIDEND CREDIT ADVICE

Issue Date: 24-03-2014, Issue No: 1,018

## RJM Capital LLC Pension Plan

1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028

Date: 24-03-2014

Dear Sirs,

Please be advised that we have credited your account RJM01, for the value date of 24-03-2014. This payment represents the dividend as shown below:

Security Name:	Danske Bank A/S
Sedol:	4588825
ISIN:	DK0010274414
Ex Date:	19-03-2014
Record Date:	21-03-2014
Pay Date:	24-03-2014
Dividend Per Share:	DKK 2.00
No of Shares:	3,966,266
Gross Dividend:	DKK 7,932,532.00
Tax:	DKK 2,141,783.64
Net Dividend:	DKK 5,790,748.36

Name: Sanjay Shah  
Solo Capital Partners LLP

*RJM Capital Pension Plan  
1010 Fifth Avenue – Suite 1D  
New York, NY 10028*

*Power of Attorney*

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-093

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by -*

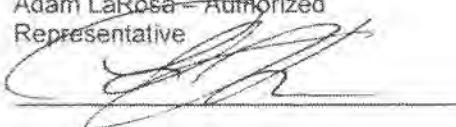
*Name of pension plan:*

RJM Capital Pension Plan

*Acting by name(s) of*

Adam LaRosa—Authorized  
Representative

*Duly authorised  
signatory(ies).*



SKAT Fredensborg

Bilag nr. 219-A-094



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

CERTIFICATION  
PROGRAM

Date: March 3, 2014



001221

Taxpayer: RJM CAPITAL PENSION PLAN

TIN: 46-1910855

Tax Year: 2014

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

Nancy J. Aiello  
Field Director, Accounts Management



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

Our Ref: BDK000164  
Tax Ref: 46-1910855

28 March 2014

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

*NatWest Bank*  
*High Street Branch Croydon Surrey*  
*BIC NWBKGB2L*  
*IBAN GB88 NWBK 6073 0134 0151 59*

Please quote reference **ARG BDK000164**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Charlotte Benge".

Charlotte Benge  
Tax Operations Manager

GOALTAXBACK LIMITED

7th Floor, 69 Park Lane, Croydon, Surrey, CR9 1BG  
+44 (0)208 760 7730 F +44 (0)208 581 2854  
[enquiries@goalgroup.com](mailto:enquiries@goalgroup.com)

Registered in England & Wales  
Registered Office: 7th Floor, 69 Park Lane, CR9 1BG  
Reg. No. 03750259  
VAT Reg. No. 800 000 000

**SKAT Fredensborg**

Philadelphia

London

Hong Kong

Bilag nr. 219-A-096

SKAT\_MDL\_001\_00059388

## Acknowledgement Copy



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

Our Ref: BDK000164  
Tax Ref: 46-1910855

28 March 2014

Dear Sir or Madam,

### RE: A/C RJM Capital Pension Plan RJM01

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference ARG BDK000164.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Benge".

Charlotte Benge  
Tax Operations Manager

**Please sign below and return to acknowledge receipt**  
**Signed** **Dated**

GOALTAXBACK LIMITED

7th Floor, 89 Park Lane, Croydon, Surrey, CR9 1RL  
+44 (0)208 760 7130, +44 (0)208 681 2654  
[sinfo@goalgroup.com](mailto:sinfo@goalgroup.com)

Registered in England & Wales  
Registered Office: 7th Floor, 89  
Registered for VAT: 101171324

SKAT Fredensborg

Bilag nr. 219-A-097

Philadelphia

London

Hong Kong

SKAT\_MDL\_001\_00059389



## Claim to Relief from Danish Dividend Tax

 \* In my capacity as beneficial owner On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 16141646.39

Beneficial  
Owner

Full name

RJM Capital Pension Plan

Full address

1010 Fifth Avenue - Suite 1D, New York  
NY 10028  
USA

E-mail

clientservices@goalgroup.com

Signature  
Beneficial owner/applicant



*If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed*

As documentation is enclosed dividend advice(s), number: 2

(This documentation is obligatory)

Financial  
Institution

The amount is requested to be paid to:

Name and address  
 Goal TaxBack Ltd  
 NatWest Bank  
 High Street Branch Croydon

34015159

Reg. no

Account no

SWIFT

NWBKGB2L

IBAN GB88NWBK60730134015159

BLZ

IBAN

On reclaim please quote:-000 DK 164

Certification  
of the compe-  
tent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and U.S.A.

Date

Official stamp and signature

2010.07 (glm\_U 200)

When signed to be forwarded to:

Skattecenter Høje-Taastrup  
Postboks 60  
DK-2630 Taastrup

06.003 ENG

SKAT Fredensborg

Bilag nr. 219-A-098



10 Exchange Square,  
Primrose Street, London, EC2A 2EN

**DIVIDEND CREDIT ADVICE**  
Issue Date: 26-03-2014, Issue No: 1,190

**RJM Capital LLC Pension Plan**  
1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028

Date: 26-03-2014

Dear Sirs,

Please be advised that we have credited your account RJM01, for the value date of 26-03-2014. This payment represents the dividend as shown below:

Security Name:	CARLSBERG AS-B
Sedol:	4169219
ISIN:	DK0010181759
Ex Date:	21-03-2014
Record Date:	25-03-2014
Pay Date:	26-03-2014
Dividend Per Share:	DKK 8.00
No of Shares:	519,918
Gross Dividend:	DKK 4,159,344.00
Tax:	DKK 1,123,022.88
Net Dividend:	DKK 3,036,321.12

Name: Sanjay Shah  
Solo Capital Partners LLP

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**SKAT Fredensborg**

Bilag nr. 219-A-099



Solo Capital

10 Exchange Square,  
Primrose Street, London, EC2A 2EN

DIVIDEND CREDIT ADVICE  
Issue Date: 26-03-2014, Issue No: 1,276

**RJM Capital LLC Pension Plan**  
1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028

Date: 26-03-2014

Dear Sirs,

Please be advised that we have credited your account RJM01, for the value date of 26-03-2014. This payment represents the dividend as shown below:

<b>Security Name:</b>	NOVO NORDISK A/S-B
<b>Sedol:</b>	7077524
<b>ISIN:</b>	DK0060102614
<b>Ex Date:</b>	21-03-2014
<b>Record Date:</b>	25-03-2014
<b>Pay Date:</b>	26-03-2014
<b>Dividend Per Share:</b>	DKK 4.50
<b>No of Shares:</b>	12,361,007
<b>Gross Dividend:</b>	DKK 55,624,531.50
<b>Tax:</b>	DKK 15,018,623.50
<b>Net Dividend:</b>	DKK 40,605,908.00

Name: Sanjay Shah  
Solo Capital Partners LLP

Microsoft Platinum 3.3 Pro Edition (Build 1100) registered by: Mr. Thomas J. Conroy (mjtconroy@msn.com) (05/28/2010)

SKAT Fredensborg

Bilag nr. 219-A-100



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

CERTIFICATION  
PROGRAM

Date: March 3, 2014



001221

Taxpayer: RJM CAPITAL PENSION PLAN  
TIN: 46-1910855  
Tax Year: 2014

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

Nancy J. Aiello  
Field Director, Acc.....

SKAT Fredensborg

Bilag nr. 219-A-101

*RJM Capital Pension Plan  
1010 Fifth Avenue – Suite 1D  
New York, NY 10028*

*Power of Attorney*

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocably submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-102

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by:*

*Name of pension plan:*

RJM Capital Pension Plan

*Acting by name(s) of*

Adam LaRosa - Authorized  
Representative

*Duly authorised  
signatory(ies)*



SKAT Fredensborg

Bilag nr. 219-A-103